



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

1100 West 49th Street  
Austin, Texas 78756-3199  
512/458-7111

Charles E. Bell, M.D.  
Executive Deputy Commissioner

April 6, 2000

Mr. Thomas D. Ferguson, Director of Finance  
City of Big Spring  
310 Nolan  
Big Spring, Texas, 79720-2657

Dear Mr. Ferguson:

We have reviewed the audit report on City of Big Spring for the year ended September 30, 1999. The report was prepared by West Davis & Company, Certified Public Accountants. We reviewed the report to determine if City of Big Spring met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, City of Big Spring met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen  
Single Audit Coordinator  
Internal Audit Division

Audit Number: 99-1061